



City of Norton
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December 20, 2022

Auditor of Public Accounts
101 North 14th Street, 8th Floor
P.O. Box 1295
Richmond, VA 23218
Email: localgovernment@apa.virginia.gov

Dear Auditor of Public Accounts:

As required by §15.2-2511 of the Code of Virginia, this letter serves as written notification of the City of Norton's 2022 fiscal year audit delay. The City of Norton acknowledges that the required Comparative Report transmittal data has not been timely submitted nor completed by the 2022 fiscal year deadline. Due to circumstances related to implementation of the new Lease Accounting Standard, shortage in accounting staff within our organization, our consultants and audit firm, as well as the procurement for a new pre-audit consultant, the FY22 City of Norton Audited Comprehensive Financial Statements have not yet been finalized.

The City of Norton, in conjunction with our auditor, will work to complete the FY22 ACFR as soon as possible. At this time, final completion and submission of the transmittals and presentation to the Local Government Body is not anticipated until at least January 31, 2023.

Please let me know if you have questions or need anything further at this time. Thank you very much.

Sincerely,

Jeffery A. Shupe
Director of Finance
(276) 679-1160
jeffs@nortonva.org

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